

193A—12.2(542) Reinstatement.

12.2(1) *Reinstatement of a lapsed CPA certificate or LPA license.* The fee for reinstatement of a lapsed CPA certificate or LPA license is \$100 plus the renewal fee for applications to reinstate filed on or before June 30, 2009. The fee for the reinstatement of a lapsed CPA certificate or LPA license for applications filed on or after July 1, 2009, is the renewal fee plus \$25 per month of expired registration up to a maximum of \$1,000.

12.2(2) *Reinstatement of lapsed firm permit to practice.* The fee for reinstatement of a lapsed CPA or LPA firm permit to practice is \$100 plus the renewal fee for applications to reinstate filed on or before June 30, 2009. The fee for the reinstatement of a lapsed CPA or LPA firm permit to practice for applications filed on or after July 1, 2009, is the renewal fee plus \$25 per month of expired registration up to a maximum of \$1,000.

[ARC 7715B, IAB 4/22/09, effective 7/1/09]